

FORM F-65(UT-1)  
(12-13-2005)

# **SURVEY OF LOCAL GOVERNMENT FINANCES UTAH COUNTIES**

**FISCAL YEAR ENDED  
DECEMBER 31, 2005**

County

BEAVER COUNTY

P.O. BOX 392

BEAVER, UTAH 84713

**INSTRUCTIONS - Please read separate instruction sheet BEFORE completing this report.**

## **Part I REVENUE**

### **A. TAXES**

	Amount Omit cents
Property taxes	
General fund	708,563
Library	73,077
Flood control	
Municipal service areas	
Bond repayment	
Assessing and collecting	298,431
Tort liability	
Other PUBLIC HEALTH	44,044
<b>TOTAL PROPERTY TAXES</b>	<b>T01 1,124,118</b>
General sales and use taxes	
Mass transit tax	
County option sales tax	328,659
Local sales tax	
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
<b>TOTAL GENERAL SALES AND USE TAXES</b>	<b>T08</b>
Special base sales taxes	
Transient room tax	103,230
Tourism - Transient room tax	
Tourism - Restaurant tax	77,516
Tourism - Short-term leasing	
<b>TOTAL SPECIAL BASE SALES TAXES</b>	<b>T19</b>
Occupation & business licensing and permit taxes	T28 38,811
Other licensing and permit taxes	T29 37,309
Other taxes	T99
Fee in lieu	T01 61,063

### **B. FEDERAL AID**

Federal payments in lieu  
of taxes

B30 529,174

All other Federal grants

B89

### **C. STATE AID**

1. Road fund allotments

C46

1,186,577

2. Public welfare  
(including  
Medicaid)

C79

3. Other State  
grants

C89

316,864

4. TOTAL (Sum of lines  
C2 and C3 ONLY)

316,864

### **D. FROM OTHER LOCAL GOVERNMENTS**

All purposes

D89

45,000

### **E. CHARGES AND MISCELLANEOUS REVENUE**

Hospital charges

A36

Miscellaneous commercial activities

A03

Natural resources charges

A59

Other fees and charges

A89

3,233,912

Special assessments

U01

Sale of real property

U11

Interest earnings

U20

145,786

Fines and forfeits

U30

170,452

Rents

U40

Royalties

U41

Private donations

U50

Miscellaneous other revenue

U99

350,256

**TOTAL REVENUE (Sum of items A-E above)**

**\$ 8,348,927**

**CONTINUE ON PAGE 2 WITH PART II, ITEM F**

**Part II EXPENDITURES**

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

<b>F. DIRECT</b>	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 96,288	E29 96,163	F29	G29
Judicial and legal	E25 305,843	E25 175,965	F25	G25
Financial administration*	E23 354,839	E23 498,451	F23	G23 78,060
Planning and zoning	E29 36,794	E29 27,474	F29	G29
Police protection (sheriff)	E62 317,709	E62 539,006	F62	G62 136,000
Fire protection	E24	E24	F24	G24
Correctional institutions	E04 1,076,700	E04 1,423,697	F04 450,890	G04
Other corrections	E05	E05	F05	G05
Health	E32 80,088	E32 177,842	F32	G32
Welfare institutions	E77	E77	F77	G77
Other public welfare	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 348,232	E44 634,398	F44	G44 156,980
General public buildings	E31 16,812	E31 44,453	F31	G31
Parks and recreation	E61	E61 77,480	F61	G61
Libraries	E52	E52	F52	G52
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 31,691	E89 301,913	F89	G89
Interest on debt		I89 383,464		
Miscellaneous commercial activities	E03	E03	F03	G03
Other expenditures	E89	E89	F89	G89
Salaries and wages for force account construction	F89			
<b>TOTAL DIRECT EXPENDITURES</b>	Z00 \$ 2,664,996	\$ 4,380,306	\$	\$ 821,930

  

<b>G. INTER-GOVERNMENTAL EXPENDITURES</b>	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L24	L94	L32	L79	L52	
Paid to other local governments	M24	M94	M32	M79	M52	

\*Financial administration - Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

**Part III DEBT****H. LONG TERM GENERAL**

Amount (Omit cents)

	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 9,392,614	29U 6,900,000	39U 1,720,698	44U 7,603,916	41U 6,918,000
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

**I. OTHER LONG TERM GENERAL OBLIGATIONS**

Amount (Omit cents)

	Outstanding balance 1/1/05 (1)	Issued FY05 (2)	Retired FY05 (3)	Balance 12/31/05 (4)	Year final payment due (5)
Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.) Specify <u>z</u>					
Lease purchase agreements			G89		
Accrued leave liability (sick leave and vacation)				108,506	

**J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31, 2005**

Amount (Omit cents)

Beginning of year	61V \$
End of year	64V \$

**K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31, 2005**

Amount (Omit cents)

Restricted fund balance	60 \$ 8,826,073
Available for appropriation	70 \$ 2,031,706
Total governmental funds balance	80 \$ 10,857,779

**L. CASH AND INVESTMENTS AS OF DECEMBER 31, 2005**

(Report all investments at book value.)

DEBT SERVICE FUNDS  
Reserves held for redemption of long term debtCAPITAL PROJECTS/  
ENTERPRISE FUNDS  
Unexpended proceeds from bond salesOTHER FUNDS  
All other funds except employee retirement funds

Cash and investments	W01 1,352,083	W31 6,472,964	W61 2,502,940
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**M. DATA SUPPLIED BY**Include this form with audit report/  
financial statement submitted to:STATE AUDITOR  
UTAH STATE CAPITOL COMPLEX  
EAST OFFICE BUILDING, SUITE E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310

Signature of official

Kay Kimball

Name of official (Please print)

KAY KIMBALL

Telephone

Area code	Number	Extension
435	896-6488	

Title

CPA

Date

5/30/06

If you have any questions about the  
form, call or write:KENT GODFREY  
OFFICE OF THE STATE AUDITOR  
UTAH STATE CAPITOL Complex  
EAST OFFICE BUILDING, SUITE, E310  
PO BOX 142310  
SALT LAKE CITY, UT 84114-2310  
(801) 538-1384 or 1-800-622-1243  
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